

Representative for Petitioner:  
Roderick Kellam, *pro se*

Representative for Respondent:  
Sandra Whitaker, Fountain County Assessor

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**BEFORE THE  
INDIANA BOARD OF TAX REVIEW**

RODERICK KELLAM,	)	Petition No.:	23-016-10-3-5-00001
	)		
Petitioner,	)	Parcel No.:	23-06-26-421-001.000-016
	)		
v.	)	County:	Fountain
	)		
FOUNTAIN COUNTY ASSESSOR,	)	Township:	Troy
	)		
Respondent.	)	Assessment Year:	2010

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On Remand from the Indiana Tax Court  
Cause No. 49T10-1211-TA-78

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**AUGUST 20, 2014**

**REFERRAL TO FOUNTAIN COUNTY  
PROPERTY TAX ASSESSMENT BOARD OF APPEALS**

The Indiana Board of Tax Review (the “Board”), having reviewed the decision of the Indiana Tax Court (the “Tax Court”) in the above-captioned matter dated December 10, 2013 (attached and incorporated by reference) and pursuant to Ind. Code. § 6-1.1-15-8, refers this matter to the Fountain County Property Tax Assessment Board of Appeals (the “PTABOA”) to recalculate the assessment at issue in accordance with the Tax Court decision as described herein:

Roderick Kellam,  
Referral to PTABOA  
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## **FACTS AND PROCEDURAL HISTORY**

1. Pursuant to Ind. Code § 6-1.1-15-12, the Petitioner filed a Form 133 Petition for Correction of an Error with the PTABOA on May 19, 2011. On June 6, 2011, the PTABOA issued its determination denying the Petitioner a homestead deduction with regard to the 2010 assessment.
2. On July 6, 2011, the Board received the Petitioner's Form 133 petition asserting an error in the 2010-pay-2011 tax bill. The Petitioner requested a change because "through error or omission by any state or county office the taxpayer was not given credit for an exemption or deduction permitted by law" (attached and incorporated by reference).
3. A hearing was held on August 14, 2012, before Jaime S. Harris, the designated administrative law judge appointed by the Board to conduct the hearing. The Board determined that the Petitioner failed to prove that he was entitled to a homestead deduction for the March 1, 2010, assessment date. The Board therefore found for the Respondent in its final determination which was issued on October 9, 2012.
4. On November 26, 2012, the Petitioner filed a petition for review with the Tax Court. In its decision published on December 10, 2013, the Tax Court reversed and remanded the Board's final determination denying the Petitioner a 2010 homestead deduction on his Fountain County property. The Tax Court concluded that the finding by the Board that the Petitioner did not qualify for a homestead deduction on the Fountain County property for 2010, because he had a 2010 homestead deduction on another property, was unsupported by substantial or reliable evidence.
5. The Tax Court further held that the Board's finding that the Fountain County property was not the Petitioner's principal place of residence was contrary to law.
6. The Respondent subsequently filed a petition for review with the Indiana Supreme Court which denied such Petition on July 24, 2014.
7. The Tax Court conclusion requires the assessment of the subject property to be

recalculated to apply the homestead standard deduction.

**FINAL DETERMINATION**

Accordingly, pursuant to Ind. Code § 6-1.1-15-8, the Board refers this matter to the PTABOA to recalculate the assessment of the subject property consistent with the above-referenced Tax Court decision.

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Chairman, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

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Commissioner, Indiana Board of Tax Review

**-APPEAL RIGHTS-**

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice. The Indiana Code is available on the Internet at <http://www.in.gov/legislative/ic/code>. The Indiana Tax Court's rules are available at <http://www.in.gov/judiciary/rules/tax/index.html>.